House Amendment 1407

```
PAG LIN
               Amend the amendment, H=1188, to Senate File 413, as
         2 passed by the Senate, as follows:
     1
         3 #1. Page 1, by striking lines 5 through 42 and
         4 inserting the following:
                              Section 368.7, subsection 5, Code
     1
               <<Sec. ____.
         6 2007, is amended to read as follows:
7 5. In the discretion of a city council, the
         8 resolution provided for in subsection 1, paragraph
         9 "d", or subsection 2 or 3, may include a provision for
        10 a transition for the imposition of city taxes against
        11 property within the annexation area as provided in
      1 12 section 368.11, subsection 3, paragraph "m". However,
        13 the city shall provide for such transition for the 14 imposition of city taxes against that property that
      1 15 included in the territory to be annexed without the
        16 consent of the landowner.
     1 17 Sec. \underline{\hspace{1cm}}. Section 368.11, subsection 3, 1 18 m, Code 2007, is amended to read as follows:
                          Section 368.11, subsection 3, paragraph
               m. In the discretion of a city council, a A
     1 19
        20 provision for a transition for the imposition of city
        21 taxes against property within an annexation area.
     1 22 provision shall allow for an exemption from taxation
        23 of the following percentages of assessed valuation 24 according to the following schedule:
     1 25
               (1) For the first and second years, seventy=five
     1
        26 percent.
               (2) For the third and fourth years, sixty percent.(3) For the fifth and sixth years, forty=five
     1
        27
        28
     1
        29 percent.
        30
              (4) For the seventh and eighth years, thirty
     1
        31 percent.
     1
        32
               (5) For the ninth and tenth years, fifteen
        33 percent.
               An alternative schedule may be adopted by the city
        35 council. However, an An alternative schedule shall
        36 not allow a greater an exemption that is equivalent
     1
           or greater than that provided in this paragraph.
        38 exemption shall be applied in the levy and collection
     1 39 of taxes. The provision may also allow for the
     1 40 partial provision of city services during the time in 1 41 which the exemption from taxation is in effect. \pm f
      1 42 Except as otherwise provided in section 368.7,
        43 subsection 5, if the city council provides for a 44 transition for the imposition of city taxes against
     1 45 property in an annexation area, all property owners
     1 46 included in the annexation area must receive the
        47 transition upon completion of the annexation.
        48 #strike>___. Page 4, by inserting after line 24 the
        49 following:
     1
        50
                            APPLICABILITY.
                                                The sections of this
              <Sec.
         \sim Sec. ____. APPLICABILITY. The sections of 1 Act amending sections 368.7 and 368.11 apply to
         2 annexation applications submitted to a city council
     2
         3 and petitions for involuntary annexation filed with
         4 the city development board on or after the effective
         5 date of this Act.>
         6 #strike>___. Title page, line 1, by inserting after the
     2
         7 words <An Act> the following: <relating to state
         8 requirements by modifying certain annexation
         9 provisions and by>.
        10 #strike>___. Title page, line 3, by inserting after the 11 word <date> the following: <and an applicability
        12 date>.>
        13 \pm 2. By renumbering as necessary.
        14
        15
        16
        17 PAULSEN of Linn
```

2 17 PAULSEN of Linn 2 18 SF 413.754 82 2 19 sc/gg/7747